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OMB APPROVAL  
OMB Number: 3235-0123  
Expires: April 30, 2013  
Estimated average burden  
hours per response..... 12.00

FEB 19 2013  
Washington DC  
400

ANNUAL AUDITED REPORT  
FORM X-17A-5  
PART III

SEC FILE NUMBER  
8-66966

FACING PAGE

Information Required of Brokers and Dealers Pursuant to Section 17 of the  
Securities Exchange Act of 1934 and Rule 17a-5 Thereunder

REPORT FOR THE PERIOD BEGINNING 01/01/12 AND ENDING 12/31/12  
MM/DD/YY MM/DD/YY

A. REGISTRANT IDENTIFICATION

NAME OF BROKER-DEALER: Berkshire Bridge Capital, LLC  
ADDRESS OF PRINCIPAL PLACE OF BUSINESS: (Do not use P.O. Box No.)  
2596 Grassy Spring Pl.  
(No. and Street)  
Las Vegas NV 89135  
(City) (State) (Zip Code)

OFFICIAL USE ONLY  
FIRM I.D. NO.

NAME AND TELEPHONE NUMBER OF PERSON TO CONTACT IN REGARD TO THIS REPORT  
Robert R. Lind (818) 790-7007  
(Area Code - Telephone Number)

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose opinion is contained in this Report\*

Lucas Horsfall Murphy & Pindroh LLP  
(Name - if individual, state last, first, middle name)  
100 E. Corson Pasadena CA 91103  
(Address) (City) (State) (Zip Code)

CHECK ONE:

- ☒ Certified Public Accountant  
☐ Public Accountant  
☐ Accountant not resident in United States or any of its possessions.

FOR OFFICIAL USE ONLY

\*Claims for exemption from the requirement that the annual report be covered by the opinion of an independent public accountant must be supported by a statement of facts and circumstances relied on as the basis for the exemption. See Section 240.17a-5(e)(2)

CL 2/19/13

OATH OR AFFIRMATION

I, Robert R. Lind, swear (or affirm) that, to the best of my knowledge and belief the accompanying financial statement and supporting schedules pertaining to the firm of Berkshire Bridge Capital, LLC, as of December 31, 20 12, are true and correct. I further swear (or affirm) that neither the company nor any partner, proprietor, principal officer or director has any proprietary interest in any account classified solely as that of a customer, except as follows:

None

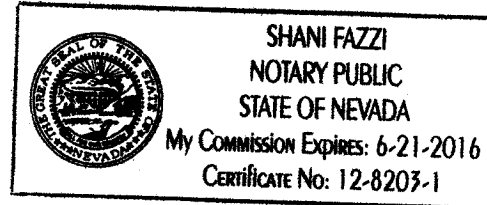
Robert R. Lind

Signature

Managing Partner

Title

Shani Fazzi  
Notary Public



This report \*\* contains (check all applicable boxes):

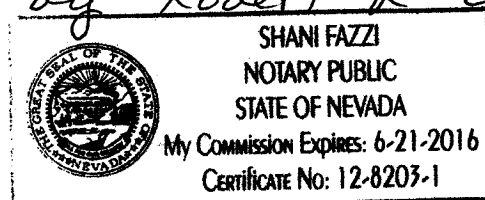
- ☒ (a) Facing Page.
- ☒ (b) Statement of Financial Condition.
- ☒ (c) Statement of Income (Loss).
- ☒ (d) Statement of Changes in Financial Condition.
- ☒ (e) Statement of Changes in Stockholders' Equity or Partners' or Sole Proprietors' Capital.
- ☐ (f) Statement of Changes in Liabilities Subordinated to Claims of Creditors.
- ☒ (g) Computation of Net Capital.
- ☒ (h) Computation for Determination of Reserve Requirements Pursuant to Rule 15c3-3.
- ☐ (i) Information Relating to the Possession or Control Requirements Under Rule 15c3-3.
- ☒ (j) A Reconciliation, including appropriate explanation of the Computation of Net Capital Under Rule 15c3-1 and the Computation for Determination of the Reserve Requirements Under Exhibit A of Rule 15c3-3.
- ☐ (k) A Reconciliation between the audited and unaudited Statements of Financial Condition with respect to methods of consolidation.
- ☒ (l) An Oath or Affirmation.
- ☐ (m) A copy of the SIPC Supplemental Report.
- ☒ (n) A report describing any material inadequacies found to exist or found to have existed since the date of the previous audit.

\*\*For conditions of confidential treatment of certain portions of this filing, see section 240.17a-5(e)(3).

State of Nevada  
County of Clark

Signed and sworn to affirm before me  
on February 4th, 2013 by Robert R. Lind.

Shani Fazzi  
Notary of the Public



**Berkshire Bridge Capital, LLC**

**FINANCIAL STATEMENTS**

**December 31, 2012**

**(with Independent Auditors' Report Thereon)**



**Lucas Horstfall, Murphy & Pindroff, LLP**  
Certified Public Accountants and Management Consultants





Lucas, Horsfall, Murphy & Pindroh, LLP  
Certified Public Accountants and Business Advisors

INDEPENDENT AUDITORS' REPORT ON INTERNAL ACCOUNTING  
CONTROL REQUIRED BY S.E.C. RULE 17A-5

To the Members'  
Berkshire Bridge Capital, LLC  
Las Vegas, Nevada

In planning and performing our audit of the financial statements and supplemental schedules of Berkshire Bridge Capital, LLC (the Company), for the year ended December 31, 2012, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, we do not express an opinion on the effectiveness of the Company's internal control.

Also, as required by rule 17a-5(g)(1) of the Securities and Exchange Commission (SEC), we have made a study of the practices and procedures followed by the Company including tests of such practices and procedures that we considered relevant to the objectives stated in rule 17a-5(g) in making the periodic computations of aggregate indebtedness (or aggregate debits) and net capital under rule 17a-3(a)(11) and for determining compliance with the exemptive provisions of rule 15c3-3. Because the Company does not carry securities accounts for customers or perform custodial functions relating to customer securities, we did not review the practices and procedures followed by the Company in any of the following:

1. Making quarterly securities examinations, counts, verifications, and comparisons
2. Recordation of differences required by rule 17a-13
3. Complying with the requirements for prompt payment for securities under Section 8 of Federal Reserve Regulation T of the Board of Governors of the Federal Reserve System.

The management of the Company is responsible for establishing and maintaining a system of internal accounting control and the practices and procedures referred to in the preceding paragraph. In fulfilling this responsibility, estimates and judgments by management are required to access the expected benefits and related costs of control procedures and of the practices and procedures referred to in the preceding paragraph, and to access whether those practices and procedures can be expected to achieve the Commission's above-mentioned objectives. Two of the objectives of internal control and the practices and procedures are to provide management with reasonable, but not absolute assurance that assets for which the Company has responsibility are safeguarded against loss from unauthorized use or disposition, and the transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in conformity with generally accepted accounting principles. Rule 17a-5(g) lists additional objectives of the practices and procedures listed in the preceding paragraph.

Because of inherent limitations in internal control or the practices and procedures referred to above, error or fraud may occur and not be detected. Also, projection of any evaluation of them to future periods is subject to the risk that they may become inadequate because of changes in conditions or that the effectiveness of their design and operation may deteriorate.

A *control deficiency* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in the internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the company's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first and second paragraphs and would not necessarily identify all deficiencies in internal control that might be material weaknesses. We did not identify any deficiencies in internal control and control activities for safeguarding securities that we consider to be material weaknesses, as defined above.

#### *Lack of Segregation of Duties*

Berkshire Bridge Capital, LLC has a limited number of personnel, and accordingly, lacks adequate internal controls due to limited segregation of duties. This is not uncommon in an entity of its size. We understand that the majority owner performs all accounting and reporting functions and we bring this to your attention as a matter of record.

We understand that practices and procedures that accomplish the objectives referred to in the second paragraph of this report are considered by the SEC to be adequate for its purposes in accordance with the Securities Exchange Act of 1934 and related regulations, and that practices and procedures that do not accomplish such objectives in all material respects indicate a material inadequacy for such purposes. Based on this understanding and on our study, we believe that the Company's practices and procedures were adequate at December 31, 2012, to meet the SEC's objectives.

This report is intended solely for the use of management and the Securities and Exchange Commission and is not intended to be and should not be used by anyone other than these specified parties.

*Lucas, Hamblall, Murphy & Pincher, LLC*

Pasadena, California  
January 18, 2013

**Berkshire Bridge Capital, LLC**

**Financial Statements**

**December 31, 2012**

**(with Independent Auditors' Report Thereon)**

Berkshire Bridge Capital, LLC

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Lucas, Horsfall, Murphy & Pindroh, LLP

Certified Public Accountants and Business Advisors

## INDEPENDENT AUDITORS' REPORT

To the Members'  
Berkshire Bridge Capital, LLC  
Las Vegas, Nevada

### Report on the Financial Statements

We have audited the accompanying balance sheet of Berkshire Bridge Capital, LLC (a Nevada Limited Liability Company) as of December 31, 2012, and the related statements of income, members' equity, and cash flows for the year then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our audit opinion.

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Berkshire Bridge Capital, LLC as of December 31, 2012, and the results of its operations and its cash flows for the year then ended in conformity with accounting principles generally accepted in United States of America.

### Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Supplementary Schedules I-III on pages 8-10 are presented for purposes of additional analysis and are not a required part of the financial statements, but as supplementary information required by Rule 17a-5 of the Securities and Exchange Commission. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Lucas, Horsfall, Murphy & Pindroh, LLP*

Pasadena, California  
January 18, 2013



Berkshire Bridge Capital, LLC  
BALANCE SHEET  
December 31, 2012

ASSETS

CURRENT ASSETS

|                  |            |
|------------------|------------|
| Cash             | \$ 165,770 |
| Prepaid Expenses | <u>869</u> |

|                      |                |
|----------------------|----------------|
| TOTAL CURRENT ASSETS | <u>166,639</u> |
|----------------------|----------------|

|              |                          |
|--------------|--------------------------|
| TOTAL ASSETS | <u><u>\$ 166,639</u></u> |
|--------------|--------------------------|

MEMBERS' EQUITY

MEMBERS' EQUITY

|                 |                   |
|-----------------|-------------------|
| Members' Equity | <u>\$ 166,639</u> |
|-----------------|-------------------|

|                       |                |
|-----------------------|----------------|
| TOTAL MEMBERS' EQUITY | <u>166,639</u> |
|-----------------------|----------------|

|                                       |                          |
|---------------------------------------|--------------------------|
| TOTAL LIABILITIES AND MEMBERS' EQUITY | <u><u>\$ 166,639</u></u> |
|---------------------------------------|--------------------------|

See Independent Auditor's Report  
The accompanying notes are an integral part of this statement.

Berkshire Bridge Capital, LLC  
STATEMENT OF INCOME  
For Year Ended December 31, 2012

|                                  |                         |
|----------------------------------|-------------------------|
| Revenue                          |                         |
| Commission income                | \$ 194,500              |
| Reimbursed expenses              | 3,252                   |
| Interest income                  | <u>18</u>               |
| Total Revenue                    | <u>197,770</u>          |
| Expenses                         |                         |
| Commission                       | 129,570                 |
| Office expenses                  | 2,003                   |
| Professional fees                | 7,400                   |
| Taxes and licenses               | 2,407                   |
| Telephone and telecommunications | 3,984                   |
| Travel expenses                  | 13,924                  |
| Utilities                        | <u>629</u>              |
| Total Expenses                   | <u>159,917</u>          |
| Net Income                       | <u><u>\$ 37,853</u></u> |

See Independent Auditor's Report  
The accompanying notes are an integral part of this statement.

Berkshire Bridge Capital, LLC  
STATEMENT OF MEMBERS' EQUITY  
For the Year Ended December 31, 2012

|                              |    |                       |
|------------------------------|----|-----------------------|
| Balance at January 1, 2012   | \$ | 154,434               |
| Net Income                   |    | 37,853                |
| Distributions                |    | <u>(25,648)</u>       |
| Balance at December 31, 2012 | \$ | <u><u>166,639</u></u> |

See Independent Auditor's Report  
The accompanying notes are an integral part of this statement.

Berkshire Bridge Capital, LLC  
STATEMENT OF CASH FLOWS  
For the Year Ended December 31, 2012

|  |                          |
|--|--------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES   |                          |
| Net Income   | \$ <u>37,853</u>         |
| Adjustments to reconcile net income to<br>net cash provided by operating activities: |                          |
| Change in:   |                          |
| Prepaid expenses   | <u>(617)</u>             |
| Net Cash Provided by Operating Activities  | <u>37,236</u>            |
| CASH FLOW FROM FINANCING ACTIVITIES  |                          |
| Members' distributions   | <u>(25,648)</u>          |
| Net Cash Used in Financing Activities  | <u>(25,648)</u>          |
| NET INCREASE IN CASH DURING THE YEAR   | 11,588                   |
| CASH, BEGINNING OF PERIOD  | <u>154,182</u>           |
| CASH, END OF PERIOD  | <u><u>\$ 165,770</u></u> |

See Independent Auditor's Report  
The accompanying notes are an integral part of this statement.

Berkshire Bridge Capital, LLC  
NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Business Activity

Berkshire Bridge Capital, LLC (the Company) is formed under the laws of the State of Nevada. The Company is an Introducing Broker Dealer engaging in the private placement of securities and other investment banking activities. The Company is registered with the Financial Industry Regulatory Authority (FINRA) and the Securities and Exchange Commission (SEC). The Company does not carry customer accounts.

Revenue Recognition

Consulting income and referral fees are recorded at the time the transaction is executed and the income can be reasonably be determined. Revenue generated from reimbursed expenses is recognized when the reimbursable expense has been incurred.

Income Taxes

Berkshire Bridge Capital, LLC is taxed as a partnership under the Internal Revenue Code and a similar state statute. In lieu of income taxes, the members of the LLC are taxed on their proportionate share of the LLC's taxable income. Therefore, no provision or liability for Federal or state income taxes related to the LLC is included in these financial statements.

Uncertain Tax Positions

In accordance with FASB ASC 470-10, the Company undergoes an annual analysis of its various tax positions, assessing the likelihood of those positions being upheld upon examination with relevant tax authorities, as defined by FASB ASC 470-10. At December 31, 2012 the Company had no tax positions that would not be held up under examination.

The Company is no longer subject to Federal tax examinations by tax authorities for years before 2010 and state examinations for years before 2010.

Use of Estimates in the Preparation of Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect: reported amounts of the assets and liabilities; disclosure of contingent assets and liabilities at the date of the financial statements; and revenues and expenses during the reporting period. Actual results may differ from these estimates.

Concentration of Credit Risk

For the year ended December 31, 2012, approximately 90% of the Company's revenue was earned from two customers.

Berkshire Bridge Capital, LLC  
NOTES TO FINANCIAL STATEMENTS (Continued)

2. NET CAPITAL REQUIREMENT

As a registered broker-dealer, the Company is subject to the SEC's Uniform Net Capital Rule which requires that Net Capital, as defined, shall be at least the greater of \$5,000 or one-fifteenth of aggregate indebtedness, as defined. Net capital and aggregate indebtedness change from day to day, and as of December 31, 2012, the Company had net capital, as defined, of \$162,898, which exceeded the statutory requirement of \$5,000 by \$157,898.

3. SUBSEQUENT EVENTS

Subsequent events have been evaluated through January 18, 2012 which is the date the financial statements were available to be issued.



Berkshire Bridge Capital, LLC  
Schedule I - Computation of  
Net Capital Under Rule 15c3-1  
December 31, 2012

|   |                          |
|---|--------------------------|
| Net Capital   |                          |
| Members' Equity                                     | <u>\$ 166,639</u>        |
| Total members' equity qualified for net capital     | <u>166,639</u>           |
| Total capital and allowable subordinated borrowings | 166,639                  |
| Deductions and/or charges:                          |                          |
| Nonallowable assets:                                |                          |
| Prepaid expenses                                    | 870                      |
| Haircuts/Other Charges                              | <u>2,871</u>             |
| Net Capital   | <u><u>\$ 162,898</u></u> |
| Computation of net capital requirement:             |                          |
| Minimum net capital required                        | <u><u>\$ 5,000</u></u>   |
| Excess net capital                                  | <u><u>\$ 157,898</u></u> |
| Excess net capital at 120%                          | <u><u>\$ 162,898</u></u> |
| Percentage of aggregate indebtedness                | <u><u>- %</u></u>        |

The audited net capital computation under Rule 15c3-1 is in agreement with unaudited net capital computation numbers in Part IIA. SEC Rule 17a-5(d)(4).

See Independent Auditors' Report

Berkshire Bridge Capital, LLC  
Schedule II - Computation for Determination of Reserve Requirements  
Under Rule 15c3-3 of the Securities and Exchange Commission  
As of December 31, 2012

A computation of reserve requirements is not applicable to Berkshire Bridge Capital, LLC, as the Company qualifies for exemption under Rule 15c3-3(k)(2)(i).

See Independent Auditors' Report

Berkshire Bridge Capital, LLC  
Schedule III - Information Relating to Possession or Control Requirements  
Under Rule 15c3-3 of the Securities and Exchange Commission  
As of December 31, 2012

Information relating to possession or control requirements is not applicable to Berkshire Bridge Capital, LLC, as the Company qualifies for exemption under Rule 15c3-3(k)(2)(i).

See Independent Auditors' Report